ELLIOTT & ELLIOTT, P.A.

ATTORNEYS AT LAW

1508 Lady Street
COLUMBIA, SOUTH CAROLINA 29201
selliott@elliottlaw.us

SCOTT ELLIOTT

TELEPHONE (803) 771-0555 FACSIMILE (803) 771-8010

December 13, 2013

Via Electronic Filing

Jocelyn Boyd, Esquire Chief Clerk and Administrator South Carolina Public Service Commission 101 Executive Center Drive Columbia, SC 29210

RE:

Application of Carolina Water Service, Inc. for adjustment of Rates and Charges and

Modification of Certain Terms and Conditions for the Provision of Water and Sewer

Service

Docket No. 2013-275-WS

Dear Ms. Boyd:

Enclosed please find the **Rebuttal Testimony of Bob Gilroy**, which I do hereby submit for filing on behalf of Carolina Water Service, Inc. in reference to the above-captioned matter. By copy of this letter, I am serving all parties of record by electronic mail with this document.

If you have any questions or need any further information, please do not hesitate to contact me.

Sincerely,

Elliott & Elliott P.A.

Scott Elliott

SE/cje Enclosures

cc & enc.:

Florence P. Belser, Esquire Jeffrey M. Nelson, Esquire Laura P. Valtorta, Esquire Charles L. A. Terreni, Esquire

CERTIFICATE OF SERVICE

The undersigned, Scott Elliott, of Elliott & Elliott, P.A., does hereby certify that he has this date served the below-listed parties with a copy of the pleading(s) indicated below by sending a copy of the document to each of them by electronic mailing:

RE: Application of Carolina Water Service, Inc. for adjustment of rates and

charges and modification of certain terms and conditions for the provision

of water and sewer service
Docket Number: 2013-275-WS

PARTIES SERVED: Jeffr

Jeffrey M. Nelson, Esquire Florence P. Belser, Esquire Office of Regulatory Staff 1401 Main Street, Suite 900 Columbia, SC 29201

Laura P. Valtorta, Esquire

903 Calhoun Street Columbia, SC 29201.

PLEADING:

Rebuttal Testimony of Bob Gilroy

DATE:

December 13, 2013

Scott Elliott, Esquire Elliott & Elliott, P.A. 1508 Lady Street Columbia, SC 29201 Tel.: (803) 771-0555